

**City of Brownsville**  
**Budget Year: 2021-2022**

**Budgeted**  
**Expenditures & Resources**  
**Tax Rate Calculation**  
**2021-2022**



	Taxes 2017-2018	Taxes 2018-2019	Taxes 2019-2020	FUND	Total Resources	Total Expenditures	Unappropriated Ending Balance	Taxes Needed To Balance	
1	\$689,973	\$713,436	\$759,264	100 GENERAL	\$3,414,477	\$2,786,170	\$628,307	\$803,232	1
2	\$0	\$0	\$0	200 WATER	\$922,000	\$817,250	\$104,750	\$0	2
3	\$0	\$0	\$0	210 SEWER	\$1,180,800	\$1,082,200	\$98,600	\$0	3
4	\$0	\$0	\$0	300 STREETS & DRAINAGE	\$366,050	\$350,100	\$15,950	\$0	4
5	\$0	\$0	\$0	400 DEBT SERVICE	\$0	\$0	\$0	\$0	5
6	\$0	\$0	\$0	600 HOUSING REHABILITATION	\$219,500	\$0	\$219,500	\$0	6
7	\$0	\$0	\$0	850 CEMETERY TRUST	\$8,226	\$0	\$8,226	\$0	7
8	\$0	\$0	\$0	905 SEWER CONSTRUCTION	\$0	\$0	\$0	\$0	8
9	\$0	\$0	\$0	800 LIBRARY TRUST	\$7,615	\$0	\$7,615	\$0	9
10	\$0	\$0	\$0	750 BIKEWAY/FOOTPATH	\$57,250	\$0	\$57,250	\$0	10
11	\$0	\$0	\$0	700 WATER SDC	\$75,635	\$25,000	\$50,635	\$0	11
12	\$0	\$0	\$0	500 BUILDING & EQUIPMENT	\$179,000	\$125,000	\$54,000	\$0	12
13	\$0	\$0	\$0	875 TRANSIENT ROOM TAX	\$1,000	\$1,000	\$0	\$0	13
14	\$0	\$0	\$0	916 COMMUNITY PROJECTS	\$142,100	\$75,000	\$67,100	\$0	14
15	\$0	\$0	\$0	550 WATER SYSTEM RESERVE	\$152,700	\$50,000	\$102,700	\$0	15
16	\$0	\$0	\$0	911 LAND ACQUISITION	\$9,985	\$9,985	\$0	\$0	16
17	\$47,703	\$55,976	\$34,502	450 WATER BOND	\$152,500	\$46,248	\$106,252	\$0	17
18	\$121,299	\$128,640	\$39,850	460 SEWER BOND	\$301,580	\$299,962	\$1,618	\$131,590	18
19	\$0	\$0	\$0	730 STORMWATER SDC	\$125,845	\$25,000	\$100,845	\$0	19
20	\$0	\$0	\$0	720 SEWER SDC	\$500,750	\$200,000	\$300,750	\$0	20
21	\$858,975	\$898,052	\$833,616	<b>TOTAL</b>	\$7,817,013	\$5,892,915	\$1,924,098	\$934,822	21
22				Tax Needed for Water Bonded Debt				\$0	22
23				Levy Needed for Water Bonded Debt				\$0	23
24				Tax Rate for Water Bonded Debt					24
25				Tax Needed for Sewer Bonded Debt				\$131,590	25
26				Levy Needed for Sewer Bonded Debt				\$138,433	26
27				Tax Rate for Sewer Bonded Debt					27
28	Estimated Levy Using Permanent Rate (Most Current Levy + 3%)				\$851,784	General Fund Taxes to Balance		\$803,232	28
29	Minus Uncollectable Taxes (5.2%)				\$803,232	Difference		\$48,552	29
30	Taxes Available for General Fund (Estimated)				\$803,232	Levy Full Permanent Tax Rate		6.9597	30

**RESOURCES**  
**General Fund**  
(100 000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2021-2022			
			Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>BEGINNING FUND BALANCE</b>				
1	\$713,436	\$752,660	\$1,800,000	411 BEGINNING CASH BALANCE	\$2,400,000	\$2,400,000	\$2,400,000	1
2	\$46,426	\$26,214	\$20,000	413 PRIOR TAXES	\$26,000	\$26,000	\$26,000	2
3	\$34,461	\$34,898	\$38,000	414 INTEREST	\$32,000	\$32,000	\$32,000	3
4								4
5				<b>OTHER RESOURCES</b>				5
6	\$17,934	\$19,081	\$15,000	421 STATE REVENUE SHARING	\$15,000	\$15,000	\$15,000	6
7	\$27,605	\$29,934	\$25,000	422 STATE LIQUOR TAX	\$25,000	\$25,000	\$25,000	7
8	\$1,959	\$1,902	\$1,800	423 STATE CIGARETTE TAX	\$1,800	\$1,800	\$1,800	8
9	\$8,765	\$9,271	\$8,500	432 NW NATURAL GAS FRANCHISE	\$8,500	\$8,500	\$8,500	9
10	\$5,685	\$5,449	\$3,200	434 CENTURY LINK FRANCHISE	\$3,200	\$3,200	\$3,200	10
11			\$1,000	436 ALYRICA FRANCHISE [NEW '21]	\$1,800	\$1,800	\$1,800	11
12	\$53,904	\$50,974	\$38,000	441 BUILDING PERMIT FEES	\$35,000	\$35,000	\$35,000	12
13	\$275	\$90	\$125	442 CITY HALL RENTAL	\$50	\$50	\$50	13
14	\$70	\$85	\$60	443 KIRK ROOM RENTAL	\$50	\$50	\$50	14
15	\$16,450	\$12,405	\$11,500	444 PARK RENTAL FEES	\$0	\$0	\$0	15
16	\$925	\$1,125	\$350	445 COMMUNITY ROOM RENTAL	\$50	\$50	\$50	16
17	\$760	\$200	\$1,800	446 PLANNING & LAND USE FEES	\$800	\$800	\$800	17
18	\$2,765	\$1,972	\$2,000	447 LIBRARY FINES & FEES	\$2,000	\$2,000	\$2,000	18
19	\$2,700	\$2,525	\$2,250	448 LIEN SEARCH FEES	\$2,250	\$2,250	\$2,250	19
20	\$29,468	\$31,505	\$25,000	449 COURT FINES & FEES	\$25,000	\$25,000	\$25,000	20
21	\$0	\$0	\$0	452 CEMETERY TRUST INTEREST	\$0	\$0	\$0	21
22	\$245	\$245	\$245	454 LAND LEASE FEES	\$245	\$245	\$245	22
23	\$61,413	\$30,749	\$20,000	456 MISCELLANEOUS	\$30,000	\$30,000	\$30,000	23
24	\$5,500	\$4,050	\$4,000	460 PARK DEPOSITS	\$500	\$500	\$500	24
25	\$1,000	\$27,174	\$1,000	470 GRANTS	\$2,000	\$2,000	\$2,000	25
26				<b>TRANSFERS</b>				26
27	\$1,031,746	\$1,042,508	\$2,018,830	<b>Total resources - No Taxes</b>	\$2,611,245	\$2,611,245	\$2,611,245	27
28			\$759,264	<b>Taxes necessary to balance</b>	\$803,232	\$803,232	\$803,232	28
29				<b>Taxes collected in year levied</b>				29
30	\$1,031,746	\$1,042,508	\$2,778,094	<b>TOTAL RESOURCES</b>	\$3,414,477	\$3,414,477	\$3,414,477	30

**REQUIREMENTS SUMMARY**  
General Fund: Administration (100-010)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$90,128	\$98,812	\$119,600	510 SALARIES	\$128,000	\$128,000	\$128,000	1
2	\$82,308	\$74,778	\$90,850	540 BENEFITS	\$94,000	\$94,000	\$94,000	2
3	\$172,436	\$173,590	\$210,450	<b>TOTAL PERSONNEL SERVICES</b>	\$222,000	\$222,000	\$222,000	3
4				<b>Materials &amp; Services</b>				4
5	\$0	\$0	\$600	611 FILING FEES [2019: + 612,614]	\$600	\$600	\$600	5
6	\$0	\$0	\$0	612 RECORDING FEES [2019: To 611]	\$450	\$450	\$450	6
7	\$250	\$250	\$2,500	613 AUDIT FEES	\$1,500	\$1,500	\$1,500	7
8	\$0	\$0	\$0	614 EASEMENT FEES [2019: To 611]	\$0	\$0	\$0	8
9	\$1,126	\$1,979	\$2,350	619 REFUNDS & REIMBURSE ▲	\$2,500	\$2,500	\$2,500	9
10	\$188	\$0	\$0	621 ELECTION ADVERTISEMENT [2019: To 623]	\$0	\$0	\$0	10
11	\$650	\$2,317	\$2,400	623 ADVERTISEMENTS [2019: + 621,624-626] ▲	\$3,000	\$3,000	\$3,000	11
12	\$300	\$0	\$0	624 PUBLIC HEARINGS [2019: To 623]	\$0	\$0	\$0	12
13	\$0	\$0	\$0	625 BIDS [2019: To 623]	\$0	\$0	\$0	13
14	\$868	\$0	\$0	626 GEN. ADVERTISEMENTS [2019: To 623]	\$0	\$0	\$0	14
15	\$6,736	\$4,186	\$7,100	627 LEGAL	\$7,500	\$7,500	\$7,500	15
16	\$0	\$3,220	\$5,000	629 COMP. SOFTWARE & HARDWARE ▲	\$6,500	\$6,500	\$6,500	16
17	\$1,473	\$1,906	\$3,200	639 SERVICE CONTRACTS ▲	\$3,200	\$3,200	\$3,200	17
18	\$3,475	\$2,214	\$4,200	665 OFFICE SUPPLIES [2019: + 666,668]	\$4,200	\$4,200	\$4,200	18
19	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	19
20	\$793	\$829	\$1,350	667 POSTAGE	\$1,475	\$1,475	\$1,475	20
21	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	21
22	\$6,215	\$5,263	\$7,500	671 DUES & ANNUAL FEES	\$8,000	\$8,000	\$8,000	22
23	\$138	\$29	\$350	672 PUBLICATIONS	\$350	\$350	\$350	23
24	\$0	\$0	\$1,800	673 ORS REVISIONS/MAPS	\$2,200	\$2,200	\$2,200	24
25	\$4,821	\$3,330	\$7,800	674 CONFERENCES & MEETINGS	\$7,800	\$7,800	\$7,800	25
26	\$0	\$2,920	\$25,000	675 ECONOMIC DEVELOPMENT	\$25,000	\$25,000	\$25,000	26
27	\$1,462	\$3,423	\$12,500	677 HRB/PLANNING COM/GIS/EPC	\$22,500	\$22,500	\$22,500	27
28	\$28,495	\$31,866	\$83,650	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$96,775	\$96,775	\$96,775	28
29				<b>Capital Outlay</b>				29
30	\$183	\$978	\$4,500	831 SOFTWARE/HARDWARE	\$4,500	\$4,500	\$4,500	30
31	\$183	\$978	\$4,500	<b>TOTAL CAPITAL OUTLAY</b>	\$4,500	\$4,500	\$4,500	31
32	\$0	\$0	\$58,000	950 GENERAL OPERATING CONTINGENCY	\$48,000	\$48,000	\$48,000	32
33	\$201,114	\$206,434	\$356,600	<b>TOTAL EXPENDITURES (100.010)</b>	\$371,275	\$371,275	\$371,275	33

**REQUIREMENTS SUMMARY**  
General Fund: Parks, Rec & Cemetery (100-020)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$10,695	\$11,396	\$20,125	510 SALARIES	\$21,500	\$21,500	\$21,500	1
2	\$0	\$500	\$3,600	520 EXTRA HELP	\$4,800	\$4,800	\$4,800	2
3	\$2,726	\$2,696	\$3,900	540 BENEFITS	\$4,000	\$4,000	\$4,000	3
4	\$13,421	\$14,592	\$27,625	<b>TOTAL PERSONNEL SERVICES</b>	\$30,300	\$30,300	\$30,300	4
5				<b>Materials &amp; Services</b>				5
6	\$5,650	\$5,400	\$4,000	600 PARK DEPOSIT REFUNDS	\$4,000	\$4,000	\$4,000	6
7	\$918	\$937	\$2,000	645 SERVICE CONTRACTS	\$2,250	\$2,250	\$2,250	7
8	\$2,500	\$0	\$3,500	649 CLRC CONTRACT	\$4,000	\$4,000	\$4,000	8
9	\$2,263	\$3,200	\$3,600	653 PORTABLE TOILETS RENTAL	\$4,000	\$4,000	\$4,000	9
10	\$0	\$555	\$6,000	655 GRAVEL/ASPHALT	\$6,000	\$6,000	\$6,000	10
11	\$300	\$1,339	\$1,000	659 MISC. [*]	\$1,500	\$1,500	\$1,500	11
12	\$207	\$0	\$0	661 OPERATING SUPPLIES [2019: To 669]	\$0	\$0	\$0	12
13	\$268	\$0	\$0	663 CLEANING SUPPLIES [2019: To 669]	\$0	\$0	\$0	13
14	\$2,730	\$0	\$0	664 RESTROOM SUPPLIES [2019: To 669]	\$0	\$0	\$0	14
15	\$565	\$3,151	\$9,000	669 SUPPLIES [2019: + 661,663,664]	\$9,000	\$9,000	\$9,000	15
16	\$8,368	\$7,264	\$13,500	691 ELECTRICITY	\$13,500	\$13,500	\$13,500	16
17	\$5,323	\$5,635	\$30,000	720 BUILDINGS, GROUNDS & TREES	\$32,500	\$32,500	\$32,500	17
18	\$311	\$308	\$1,800	730 EQUIPMENT RENTAL	\$1,800	\$1,800	\$1,800	18
19	\$29,403	\$27,789	\$74,400	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$78,550	\$78,550	\$78,550	19
				<b>Capital Outlay</b>				
20	\$0	\$0	\$925,000	810 PARK/PLAYGROUND EQUIPMENT [Facilities]	\$1,240,000	\$1,240,000	\$1,240,000	20
21	\$0	\$0	\$0	800 CEMETERY RESERVE [NEW 2019][Transfer]				21
22	\$0	\$3,800	\$35,000	816 BUILDINGS - REPAIR	\$25,000	\$25,000	\$25,000	22
23	\$0	\$26,801	\$15,000	876 EQUIPMENT NEW & REPLACEMENT	\$10,000	\$10,000	\$10,000	23
24	\$0	\$30,601	\$975,000	<b>TOTAL CAPITAL OUTLAY</b>	\$1,275,000	\$1,275,000	\$1,275,000	24
25	\$0	\$0	\$22,500	950 GENERAL OPERATING CONTINGENCY	\$20,000	\$20,000	\$20,000	25
26	\$42,824	\$72,982	\$1,099,525	<b>TOTAL EXPENDITURES (100.020)</b>	\$1,403,850	\$1,403,850	\$1,403,850	26



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Materials &amp; Services</b>				
1	\$1,525	\$0	\$0	691 ELECTRICITY	\$0	\$0	\$0	1
2	\$247	\$0	\$0	694 HEATING	\$0	\$0	\$0	2
3	\$1,772	\$0	\$0	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$0	\$0	\$0	3
4	\$1,772	\$0	\$0	<b>TOTAL EXPENDITURES (100.030)</b>	\$0	\$0	\$0	4

REQUIREMENTS SUMMARY  
General Fund: Library (100-040)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2019-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$42,887	\$45,044	\$57,500	510 SALARIES	\$61,500	\$61,500	\$61,500	1
2	\$0	\$800	\$1,000	520 EXTRA HELP	\$1,600	\$1,600	\$1,600	2
3	\$24,307	\$35,551	\$34,150	540 BENEFITS	\$35,200	\$35,200	\$35,200	3
4	\$67,194	\$81,395	\$92,650	<b>TOTAL PERSONNEL SERVICES</b>	\$98,300	\$98,300	\$98,300	4
5				<b>Materials &amp; Services</b>				5
6	\$3,144	\$2,895	\$3,650	645 SERVICE CONTRACT (Furnace & Follet)	\$3,850	\$3,850	\$3,850	6
7	\$0	\$8	\$700	649 ALARM MONITORING	\$500	\$500	\$500	7
8	\$6,794	\$7,276	\$7,800	651 BOOKS	\$8,600	\$8,600	\$8,600	8
9	\$319	\$430	\$1,100	662 BOOK PROCESSING MATERIALS	\$1,250	\$1,250	\$1,250	9
10	\$90	\$0	\$0	663 CLEANING SUPPLIES [2019: To 665]	\$0	\$0	\$0	10
11	\$300	\$251	\$1,200	665 OFFICE SUPPLIES	\$1,250	\$1,250	\$1,250	11
12	\$77	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	12
13	\$0	\$0	\$150	667 POSTAGE	\$150	\$150	\$150	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$79	\$150	\$150	671 DUES	\$275	\$275	\$275	15
16	\$0	\$29	\$200	672 SUBSCRIPTIONS	\$280	\$280	\$280	16
17	\$1,221	\$1,782	\$2,200	674 CONFERENCES	\$2,600	\$2,600	\$2,600	17
18	\$8,023	\$1,665	\$3,200	679 SOFTWARE/HARDWARE ▲	\$3,800	\$3,800	\$3,800	18
19	\$1,838	\$1,181	\$3,200	691 ELECTRICITY	\$3,500	\$3,500	\$3,500	19
20	\$1,432	\$1,394	\$2,800	692 NATURAL GAS	\$3,000	\$3,000	\$3,000	20
21	\$2,023	\$2,035	\$2,600	693 TELEPHONE & INTERNET	\$3,400	\$3,400	\$3,400	21
22	\$2,000	\$1,878	\$3,500	720 BUILDINGS & GROUNDS	\$4,200	\$4,200	\$4,200	22
23	\$0	\$0	\$2,000	730 EQUIPMENT	\$2,800	\$2,800	\$2,800	23
24	\$27,340	\$20,973	\$34,450	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$39,455	\$39,455	\$39,455	24
				<b>Capital Outlay</b>				
25	\$0	\$0	\$14,000	801 BUILDING REPAIR	\$15,000	\$15,000	\$15,000	25
26	\$150	\$0		871 OFFICE EQUIPMENT	\$500	\$500	\$500	26
27	\$0	\$0	\$18,000	861 FUTURE GEN. BUILDING ▲	\$24,000	\$24,000	\$24,000	27
28	\$0	\$0	\$1,600	821 COMPUTERS	\$2,400	\$2,400	\$2,400	28
29	\$150	\$0	\$33,600	<b>TOTAL CAPITAL OUTLAY</b>	\$41,900	\$41,900	\$41,900	29
30	\$0	\$0	\$23,550	950 GENERAL OPERATING CONTINGENCY	\$22,800	\$22,800	\$22,800	30
31	\$94,684	\$102,368	\$184,250	<b>TOTAL EXPENDITURES (100.040)</b>	\$202,455	\$202,455	\$202,455	31

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**

General Fund: Law (100-050)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$24,964	\$21,074	\$36,800	510 SALARIES	\$39,400	\$39,400	\$39,400	1
2	\$3,670	\$3,406	\$5,520	540 BENEFITS	\$5,700	\$5,700	\$5,700	2
3	\$28,634	\$24,480	\$42,320	<b>TOTAL PERSONNEL SERVICES</b>	\$45,100	\$45,100	\$45,100	3
4				<b>Materials &amp; Services</b>				4
5	\$4,000	\$9,600	\$14,500	632 ATTORNEY & JUDGE ▲	\$14,500	\$14,500	\$14,500	5
6	\$1,815	\$1,332	\$2,500	634 COMPUTER/SOFTWARE	\$2,800	\$2,800	\$2,800	6
7	\$156,000	\$170,040	\$180,785	637 POLICE	\$188,200	\$188,200	\$188,200	7
8	\$386	\$94	\$1,250	639 EXPENSE REIMBURSEMENT ▲	\$1,250	\$1,250	\$1,250	8
9	\$0	\$101	\$2,500	648 COURT CLERK L.C. IGA	\$2,500	\$2,500	\$2,500	9
10	\$4,145	\$2,095	\$3,200	649 PUBLIC DEFENDERS	\$3,200	\$3,200	\$3,200	10
11	\$0	\$0	\$200	659 TRIAL COSTS	\$200	\$200	\$200	11
12	\$369	\$331	\$600	665 OFFICE SUPPLIES	\$600	\$600	\$600	12
13	\$0	\$0	\$0	666 COMPUTER SUPPLIES [2019: To 665]	\$0	\$0	\$0	13
14	\$222	\$214	\$350	667 POSTAGE	\$350	\$350	\$350	14
15	\$0	\$0	\$150	671 DUES & ANNUAL FEES	\$150	\$150	\$150	15
16	\$750	\$269	\$750	676 EDUCATION	\$750	\$750	\$750	16
17	\$0	\$0	\$500	679 BOOKS	\$500	\$500	\$500	17
18	\$4,194	\$5,498	\$5,000	683 STATE UAS	\$5,800	\$5,800	\$5,800	18
19	\$1,212	\$1,768	\$1,700	685 COUNTY ADMIN SERVICES	\$2,200	\$2,200	\$2,200	19
20	\$480	\$32	\$800	690 RESTITUTION/REFUNDS	\$800	\$800	\$800	20
21	\$0	\$0	\$1,000	730 OFFICE EQUIP. MAINTENANCE	\$1,500	\$1,500	\$1,500	21
22	\$173,573	\$191,375	\$215,785	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$225,300	\$225,300	\$225,300	22
				<b>Capital Outlay</b>				
23	\$0	\$0	\$21,000	871 OFFICE EQUIPMENT [21 Traffic Control]	\$1,000	\$1,000	\$1,000	23
24	\$0	\$0	\$21,000	<b>TOTAL CAPITAL OUTLAY</b>	\$1,000	\$1,000	\$1,000	24
25	\$0	\$0	\$37,500	950 GENERAL OPERATING CONTINGENCY	\$40,500	\$40,500	\$40,500	25
26	\$202,207	\$215,855	\$316,605	<b>TOTAL EXPENDITURES (100.050)</b>	\$311,900	\$311,900	\$311,900	26

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
**General Fund: Operations (100-060)**



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$62,118	\$68,206	\$72,000	510 SALARIES	\$77,040	\$77,040	\$77,040	1
2	\$0	\$0	\$2,500	520 EXTRA HELP	\$2,600	\$2,600	\$2,600	2
3	\$33,687	\$38,883	\$41,400	540 BENEFITS	\$42,700	\$42,700	\$42,700	3
4	\$95,805	\$107,089	\$115,900	<b>TOTAL PERSONNEL SERVICES</b>	\$122,340	\$122,340	\$122,340	4
5				<b>Materials &amp; Services</b>				5
6	\$8,712	\$2,600	\$45,000	622 PLANNING	\$45,000	\$45,000	\$45,000	6
7	\$0	\$0	\$18,000	632 ATTORNEY	\$18,000	\$18,000	\$18,000	7
8	\$26,900	\$27,700	\$33,200	633 AUDITOR	\$34,500	\$34,500	\$34,500	8
9	\$425	\$0	\$5,000	634 COMPUTER CONSULTANT	\$5,000	\$5,000	\$5,000	9
10	\$4,522	\$14,747	\$3,500	635 ENGINEER	\$20,000	\$20,000	\$20,000	10
11	\$0	\$0	\$1,600	639 MISC. PERSONNEL ▲	\$1,600	\$1,600	\$1,600	11
12	\$111	\$200	\$2,600	645 REFUNDS & REIMBURSEMENTS ▲	\$2,600	\$2,600	\$2,600	12
13	\$35,937	\$36,900	\$45,000	646 BUILDING DEPARTMENT CONTRACTS	\$50,000	\$50,000	\$50,000	13
14	\$7,272	\$6,540	\$7,500	649 SERVICE/MAINT. CONTRACTS	\$8,500	\$8,500	\$8,500	14
15	\$496	\$1,240	\$3,000	654 SHOP EXPENSE	\$3,000	\$3,000	\$3,000	15
16	\$0	\$802	\$0	659 MISC. [MAINTENANCE SUPPLIES][Moved to 65]	\$0	\$0	\$0	16
17	\$2,289	\$1,227	\$3,000	661 PETROLEUM PRODUCTS	\$3,200	\$3,200	\$3,200	17
18	\$0	\$0	\$0	663 CLEANING SUPPLIES [2019: To 659]	\$0	\$0	\$0	18
19	\$0	\$0	\$0	679 MISC. EXPENSE REIMBURSE [2019: To 645]	\$0	\$0	\$0	19
20	\$17,757	\$18,485	\$34,800	681 INSURANCE (CIS)	\$36,200	\$36,200	\$36,200	20
21	\$375	\$375	\$500	684 BONDS	\$500	\$500	\$500	21
22	\$2,355	\$3,949	\$9,700	691 ELECTRICITY	\$9,700	\$9,700	\$9,700	22
23	\$1,060	\$1,103	\$4,800	692 NATURAL GAS	\$4,200	\$4,200	\$4,200	23
24	\$4,367	\$4,954	\$6,800	693 TELEPHONE, INTERNET & CELL PHONES	\$6,800	\$6,800	\$6,800	24
25	\$488	\$1,658	\$2,000	710 VEHICLES	\$2,450	\$2,450	\$2,450	25
26	\$3,241	\$5,500	\$6,000	720 BUILDINGS & GROUNDS	\$7,500	\$7,500	\$7,500	26
27	\$3,242	\$2,498	\$3,200	730 EQUIPMENT & CLOTHING	\$3,800	\$3,800	\$3,800	27
28	\$0	\$0	\$800	740 CELL PHONES	\$800	\$800	\$800	28
29	\$119,549	\$130,477	\$236,000	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$263,350	\$263,350	\$263,350	29
				<b>Capital Outlay</b>				
30	\$3,762	\$0	\$3,200	821 COMPUTER HARDWARE	\$4,800	\$4,800	\$4,800	30
31	\$464	\$0	\$25,000	871 EQUIPMENT REPLACEMENT	\$40,000	\$40,000	\$40,000	31
32	\$0	\$7,500	\$0	875 PICKUP [NEW 2019]	\$0	\$0	\$0	32
33	\$288	\$386	\$3,000	861 FURNITURE	\$3,000	\$3,000	\$3,000	33
34	\$0	\$519	\$2,000	831 COMPUTER SOFTWARE/HARDWARE	\$3,200	\$3,200	\$3,200	34
35	\$4,514	\$8,405	\$33,200	<b>TOTAL CAPITAL OUTLAY</b>	\$51,000	\$51,000	\$51,000	35
36	\$0	\$0	\$57,000	950 GENERAL OPERATING CONTINGENCY	\$60,000	\$60,000	\$60,000	36
37	\$219,868	\$245,971	\$442,100	<b>TOTAL EXPENDITURES (100.060)</b>	\$496,690	\$496,690	\$496,690	37



## City of Brownsville

INCLUSIVE - GENERAL  
(100-000)

	Actual	Actual	BUDGETED AMOUNT 2020-2021	EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$201,114	\$206,434	\$356,600	ADMINISTRATION	\$371,275	\$371,275	\$371,275	2
3								3
4	\$42,824	\$72,982	\$1,099,525	PARKS/REC/CEMETERY	\$1,403,850	\$1,403,850	\$1,403,850	4
5								5
6	\$1,772	\$0	\$0	COMMUNITY ROOM	\$0	\$0	\$0	6
7								7
8	\$94,684	\$102,368	\$184,250	LIBRARY	\$202,455	\$202,455	\$202,455	8
9								9
10	\$202,207	\$215,855	\$316,605	LAW	\$311,900	\$311,900	\$311,900	10
11								11
12	\$219,868	\$245,971	\$442,100	OPERATIONS	\$496,690	\$496,690	\$496,690	12
13								13
				<b>TRANSFERS</b>				
14			\$0	905 TO BUILDING & EQUIPMENT FUND	\$0	\$0	\$0	14
15								15
16			\$0	908 TO COMMUNITY PROJECTS FUND	\$0	\$0	\$0	16
17								17
18				CONTINGENCY				18
19								19
20	\$762,469	\$843,610	\$2,778,094	<b>TOTAL RESOURCES</b>	\$3,414,477	\$3,414,477	\$3,414,477	20
21								21
22	\$762,469	\$843,610	\$2,399,080	<b>TOTAL EXPENDITURES</b>	\$2,786,170	\$2,786,170	\$2,786,170	22
23			\$379,014	<b>975 UNAPPROPRIATED FUND BALANCE</b>	\$628,307	\$628,307	\$628,307	23
24	\$762,469	\$843,610	\$2,778,094	<b>TOTAL REQUIREMENTS</b>	\$3,414,477	\$3,414,477	\$3,414,477	24

**RESOURCES**  
**Water Fund**  
(200-000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2021-2022			
			Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
1	\$459,672	\$446,984	\$460,000	411 BEGINNING FUND BALANCE	\$505,500	\$505,500	\$505,500	1
2	\$9,771	\$9,584	\$5,000	414 INTEREST	\$5,500	\$5,500	\$5,500	2
3								3
				<b>OTHER RESOURCES</b>				
4	\$0	\$0	\$1,600	460 UTILITY DEPOSITS	\$1,600	\$1,600	\$1,600.00	4
5	\$355,565	\$358,781	\$350,000	461 WATER RECEIPTS	\$360,500	\$360,500	\$360,500	5
6	\$6,120	\$10,920	\$6,500	462 WATER CONNECTION FEES	\$6,500	\$6,500	\$6,500	6
7	\$7,303	\$1,827	\$2,400	463 MISCELLANEOUS	\$2,400	\$2,400	\$2,400	7
				<b>TRANSFERS</b>				
8	\$0	\$0	\$0	465 FROM B & E (20)   GENERAL	\$40,000	\$40,000	\$40,000	8
9	\$140,000	\$0	\$0	FROM SEWER	\$0	\$0	\$0	9
10	\$0	\$0	\$0	904 TO WATER SYSTEM RESERVE	\$0	\$0	\$0	10
11	\$0	\$0	\$0	FROM WATER SDC	\$0	\$0	\$0	11
12	\$978,431	\$828,096	\$825,500	<b>Total resources - No Taxes</b>	\$922,000	\$922,000	\$922,000	12
13				<b>Taxes necessary to balance</b>				13
14				<b>Taxes collected in year levied</b>				14
15	\$978,431	\$828,096	\$825,500	<b>TOTAL RESOURCES</b>	\$922,000	\$922,000	\$922,000	15



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$68,363	\$69,647	\$94,300	510 SALARIES	\$101,000	\$101,000	\$101,000	1
2	\$48,635	\$49,082	\$67,300	540 BENEFITS	\$69,500	\$69,500	\$69,500	2
3	\$116,998	\$118,729	\$161,600	<b>TOTAL PERSONNEL SERVICES</b>	\$170,500	\$170,500	\$170,500	3
				<b>Materials &amp; Services</b>				
4	\$7,107	\$5,000	\$5,800	600 UTILITY DEPOSIT REFUNDS	\$5,800	\$5,800	\$5,800	4
5	\$2,444	\$1,735	\$5,000	615 PERMITS & ANNUAL FEES	\$5,000	\$5,000	\$5,000	5
6	\$1,002	\$2,926	\$5,000	616 REFUNDS & REIMBURSE	\$5,000	\$5,000	\$5,000	6
7	\$0	\$0	\$300	623 NOTICES	\$300	\$300	\$300	7
8	\$400	\$0	\$500	625 BIDS	\$500	\$500	\$500	8
9	\$5,674	\$2,343	\$4,500	627 LEGAL	\$4,500	\$4,500	\$4,500	9
10	\$20,902	\$347	\$25,000	635 ENGINEER	\$65,000	\$65,000	\$65,000	10
11	\$3,162	\$2,156	\$5,000	639 SERVICE CONTRACTS ▲	\$5,000	\$5,000	\$5,000	11
12	\$3,510	\$2,154	\$3,200	665 OFFICE SUPPLIES	\$3,500	\$3,500	\$3,500	12
13	\$0	\$384	\$1,500	666 COMPUTER SOFTWARE & HARDWARE	\$2,200	\$2,200	\$2,200	13
14	\$1,863	\$1,712	\$3,200	667 POSTAGE	\$3,200	\$3,200	\$3,200	14
15	\$63	\$418	\$3,000	671 DUES	\$2,500	\$2,500	\$2,500	15
16	\$1,315	\$525	\$1,500	674 CONFERENCES	\$2,000	\$2,000	\$2,000	16
17	\$398	\$707	\$1,200	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$500	679 MISC. PERSONNEL ▲	\$500	\$500	\$500	18
19	\$17,757	\$18,485	\$38,400	681 INSURANCE (CIS)	\$38,400	\$38,400	\$38,400	19
20	\$3,181	\$3,717	\$4,800	693 TELEPHONE, INTERNET & CELL PHONES	\$5,200	\$5,200	\$5,200	20
21	\$958	\$128	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$69,736	\$42,737	\$109,600	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$151,300	\$151,300	\$151,300	22
23	\$3,762	\$3,500	\$3,500	822 COMPUTER SOFTWARE & HARDWARE	\$3,500	\$3,500	\$3,500	23
24	\$183	\$0	\$0	831 SOFTWARE/HARDWARE [2019: To 822]	\$0	\$0	\$0	24
25	\$754	\$324	\$1,800	872 OFFICE EQUIPMENT	\$1,800	\$1,800	\$1,800	25
				<b>Capital Outlay</b>				
26	\$4,699	\$3,824	\$5,300	<b>TOTAL CAPITAL OUTLAY</b>	\$5,300	\$5,300	\$5,300	26
27	\$0	\$0	\$41,250	950 GENERAL OPERATING CONTINGENCY	\$45,000	\$45,000	\$45,000	27
28	\$191,433	\$165,290	\$317,750	<b>TOTAL EXPENDITURES (200.010)</b>	\$372,100	\$372,100	\$372,100	28



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$33,438	\$38,714	\$48,900	510 SALARIES	\$52,500	\$52,500	\$52,500	1
2	\$0	\$0	\$4,500	520 EXTRA HELP	\$4,600	\$4,600	\$4,600	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$19,552	\$24,442	\$32,900	540 BENEFITS	\$33,900	\$33,900	\$33,900	4
5	\$52,990	\$63,156	\$86,300	<b>TOTAL PERSONNEL SERVICES</b>	\$91,000	\$91,000	\$91,000	5
				<b>Materials &amp; Services</b>				
6	\$4,313	\$4,503	\$30,000	649 MISC. SERVICE CONTRACTS	\$30,000	\$30,000	\$30,000	6
7	\$486	\$1,240	\$3,650	654 SHOP EXPENSES	\$3,600	\$3,600	\$3,600	7
8	\$583	\$0	\$4,500	655 GRAVEL/ASPHALT	\$4,500	\$4,500	\$4,500	8
9	\$11,008	\$7,867	\$17,500	656 CHLORINE/SODA ASH	\$16,500	\$16,500	\$16,500	9
10	\$3,808	\$4,352	\$7,200	657 WATER SAMPLE ANALYSIS	\$7,800	\$7,800	\$7,800	10
11	\$26,028	\$22,876	\$30,000	658 SYSTEM REPAIRS	\$30,000	\$30,000	\$30,000	11
12	\$0	\$435	\$0	659 MISC. EXPENSE REIMBURSE [Moved to 654]	\$0	\$0	\$0	12
13	\$2,258	\$1,227	\$4,000	661 PETROLEUM PRODUCTS	\$4,200	\$4,200	\$4,200	13
14	\$25,429	\$24,953	\$32,000	691 ELECTRICITY	\$32,000	\$32,000	\$32,000	14
15	\$488	\$1,658	\$2,000	710 VEHICLES	\$2,250	\$2,250	\$2,250	15
16	\$73	\$712	\$2,000	720 BUILDINGS & GROUNDS	\$2,000	\$2,000	\$2,000	16
17	\$3,467	\$2,560	\$4,000	730 EQUIPMENT & CLOTHING	\$4,000	\$4,000	\$4,000	17
18	\$0	\$0	\$300	740 CELL	\$300	\$300	\$300	18
19	\$77,941	\$72,382	\$137,150	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$137,150	\$137,150	\$137,150	19
20	\$152,034	\$0	\$30,000	805 WATER LINE INSTALLATIONS	\$125,000	\$125,000	\$125,000	20
21	\$0	\$49,690	\$0	872 PUBLIC WORKS EQUIPMENT	\$0	\$0	\$0	21
23	\$0	\$0	\$0	802.003 (NEW) ELECTRICAL UPGRADES (PLC)	\$0	\$0	\$0	23
24	\$50,987	\$36,656	\$35,000	802 WATER SYSTEMS	\$40,000	\$40,000	\$40,000	24
25	\$0	\$0	\$15,000	872 EQUIPMENT NEW & REPLACEMENT	\$15,000	\$15,000	\$15,000	25
				<b>Capital Outlay</b>				
26	\$203,021	\$86,346	\$80,000	<b>TOTAL CAPITAL OUTLAY</b>	\$180,000	\$180,000	\$180,000	26
27	\$0	\$0	\$30,450	950 GENERAL OPERATING CONTINGENCY	\$37,000	\$37,000	\$37,000	27
28	\$333,952	\$221,884	\$333,900	<b>TOTAL EXPENDITURES (200.060)</b>	\$445,150	\$445,150	\$445,150	28

City of Brownsville

**INCLUSIVE - WATER**  
**(200-000)**


	ACTUAL	ACTUAL	BUDGETED	EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	AMOUNT 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$191,433	\$165,290	\$317,750	ADMINISTRATION	\$372,100	\$372,100	\$372,100	2
3								3
4	\$333,952	\$221,884	\$333,900	OPERATIONS	\$445,150	\$445,150	\$445,150	4
5								5
				<b>TRANSFERS</b>				
6	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0	\$0	6
7	\$0	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0	\$0	7
8	\$0	\$0	\$0	550.000.904 TO WATER SYS. RESERVE	\$0	\$0	\$0	8
9	\$0	\$0	\$0	<b>TOTAL TRANSFERS</b>	\$0	\$0	\$0	9
10								10
11	\$0	\$0	\$0	CONTINGENCY				11
12								12
13								13
				<b>RESOURCES BY FUND</b>				
14	\$140,000	\$0	\$0	481 FROM SEWER	\$0	\$0	\$0	14
15			\$0	FROM WATER SDC	\$0	\$0	\$0	15
16	\$140,000	\$0	\$0	<b>TOTAL TRANSFERS IN</b>	\$0	\$0	\$0	16
17	\$140,000	\$387,174	\$825,500	<b>TOTAL RESOURCES</b>	\$817,250	\$817,250	\$817,250	17
18								18
19	\$525,385	\$387,174	\$651,650	<b>TOTAL EXPENDITURES</b>	\$817,250	\$817,250	\$817,250	19
20			\$173,850	<b>975 UNAPPROPRIATED ENDING BALANCE</b>	\$104,750	\$104,750	\$104,750	20
21	\$525,385	\$387,174	\$825,500	<b>TOTAL REQUIREMENTS</b>	\$922,000	\$922,000	\$922,000	21

**RESOURCES**  
**Sewer Fund**  
(210-000)



	Historical Data			RESOURCE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1	\$531,730	\$501,051	\$615,000	411 BEGINNING FUND BALANCE	\$800,000	\$800,000	\$800,000	1
2	\$13,864	\$11,418	\$3,400	414 INTEREST	\$6,500	\$6,500	\$6,500	2
3								3
				<b>OTHER RESOURCES</b>				
4	\$353,846	\$365,981	\$362,500	465 SEWER RECEIPTS	\$373,300	\$373,300	\$373,300	4
5	\$410	\$910	\$300	466 SEWER CONNECTION FEES	\$900	\$900	\$900	5
6	\$0	\$0	\$100	467 MISCELLANEOUS	\$100	\$100	\$100	6
7								7
				<b>TRANSFERS</b>				
8	\$0	\$180,000	\$0	IN [2019: 500.000.000 Buildings & Equip.]	\$0	\$0	\$0	8
9	-\$150,000	\$0	\$0	OUT (WATER)	\$0	\$0	\$0	9
10	\$749,850	\$750,759	\$981,300	<b>Total resources - No Taxes</b>				10
				<b>Taxes necessary to balance</b>				
				<b>Taxes collected in year levied</b>				
11	\$749,850	\$750,759	\$981,300	<b>TOTAL RESOURCES</b>	\$1,180,800	\$1,180,800	\$1,180,800	11



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$59,904	\$61,097	\$78,660	510 SALARIES	\$84,200	\$84,200	\$84,200	1
2	\$41,842	\$42,076	\$59,580	540 BENEFITS	\$61,400	\$61,400	\$61,400	2
3	\$101,746	\$103,173	\$138,240	<b>TOTAL PERSONNEL SERVICES</b>	\$145,600	\$145,600	\$145,600	3
				<b>Materials &amp; Services</b>				
4	\$120	\$60	\$1,200	615 PERMITS & ANNUAL FEES	\$1,200	\$1,200	\$1,200	4
5	\$254	\$333	\$1,500	616 REFUNDS & REIMBURSE	\$1,500	\$1,500	\$1,500	5
6	\$0	\$0	\$200	625 BIDS	\$350	\$350	\$350	6
7	\$3,107	\$2,343	\$2,500	627 LEGAL	\$3,800	\$3,800	\$3,800	7
8	\$195	\$13,337	\$30,000	635 ENGINEER	\$45,000	\$45,000	\$45,000	8
9	\$3,744	\$4,001	\$5,000	639 MISC. SERVICE CONTRACTS ▲	\$6,500	\$6,500	\$6,500	9
10	\$0	\$0	\$500	659 MISC. [*]	\$500	\$500	\$500	10
11	\$3,510	\$2,154	\$3,400	665 OFFICE SUPPLIES [+ 668] ▲	\$3,600	\$3,600	\$3,600	11
12	\$183	\$1,200	\$1,200	666 COMPUTER SOFTWARE & HARDWARE	\$1,200	\$1,200	\$1,200	12
13	\$1,883	\$1,728	\$3,200	667 POSTAGE	\$3,200	\$3,200	\$3,200	13
14	\$0	\$0	\$0	668 COPIER SUPPLIES [2019: To 665]	\$0	\$0	\$0	14
15	\$163	\$163	\$275	671 DUES	\$300	\$300	\$300	15
16	\$1,074	\$525	\$1,000	674 CONFERENCES	\$1,000	\$1,000	\$1,000	16
17	\$130	\$807	\$1,200	676 EDUCATION	\$1,500	\$1,500	\$1,500	17
18	\$0	\$0	\$500	679 PERSONNEL ▲	\$500	\$500	\$500	18
19	\$17,757	\$18,485	\$36,000	681 INSURANCE (CIS)	\$36,000	\$36,000	\$36,000	19
20	\$3,172	\$3,747	\$4,800	693 TELEPHONE, INTERNET & CELL PHONES	\$5,800	\$5,800	\$5,800	20
21	\$959	\$128	\$1,200	730 EQUIPMENT	\$1,200	\$1,200	\$1,200	21
22	\$36,251	\$49,011	\$93,675	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$113,150	\$113,150	\$113,150	22
23	\$0	\$778	\$1,500	873 OFFICE EQUIPMENT	\$1,500	\$1,500	\$1,500	23
24	\$752	\$324	\$1,500	865 OFFICE FURNITURE	\$1,500	\$1,500	\$1,500	24
25	\$3,762	\$0	\$0	833 SOFTWARE	\$0	\$0	\$0	25
26	\$0	\$0	\$7,500	803 SEWER SYSTEM FACILITY PLAN	\$7,500	\$7,500	\$7,500	26
				<b>Capital Outlay</b>				
27	\$4,514	\$1,102	\$10,500	<b>TOTAL CAPITAL OUTLAY</b>	\$10,500	\$10,500	\$10,500	27
28	\$0	\$0	\$36,150	950 GENERAL OPERATING CONTINGENCY	\$40,350	\$40,350	\$40,350	28
29	\$142,511	\$153,286	\$278,565	<b>TOTAL EXPENDITURES (210.010)</b>	\$309,600	\$309,600	\$309,600	29

**REQUIREMENTS SUMMARY**  
Sewer Fund: Sewer Operations (210-060)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$22,547	\$26,033	\$36,800	510 SALARIES	\$39,400	\$39,400	\$39,400	1
2	\$0	\$0	\$3,200	520 EXTRA HELP	\$3,600	\$3,600	\$3,600	2
3	\$0	\$0	\$0	530 OVERTIME	\$0	\$0	\$0	3
4	\$13,056	\$16,313	\$24,150	540 BENEFITS	\$24,900	\$24,900	\$24,900	4
5	\$35,603	\$42,346	\$64,150	<b>TOTAL PERSONNEL SERVICES</b>	\$67,900	\$67,900	\$67,900	5
6				<b>Materials &amp; Services</b>				6
7	\$2,033	\$4,019	\$4,600	649 MISC. SERVICE CONTRACTS ▲	\$24,800	\$24,800	\$24,800	7
8	\$486	\$1,227	\$2,500	654 SHOP EXPENSE	\$2,500	\$2,500	\$2,500	8
9	\$583	\$0	\$5,000	655 GRAVEL/ASPHALT	\$5,000	\$5,000	\$5,000	9
10	\$10,968	\$16,003	\$16,500	656 CHLORINE	\$18,500	\$18,500	\$18,500	10
11	\$11,133	\$11,225	\$17,000	657 SEWER SAMPLE ANALYSIS	\$17,500	\$17,500	\$17,500	11
12	\$29,561	\$7,940	\$30,000	658 SYSTEM REPAIRS	\$35,000	\$35,000	\$35,000	12
13	\$0	\$449	\$0	659 MISC. OPERATING EXPENSE ▲ [Moved to 65	\$0	\$0	\$0	13
14	\$2,289	\$1,227	\$3,200	661 PETROLEUM PRODUCTS	\$3,600	\$3,600	\$3,600	14
15	\$0	\$0	\$500	669 MISC. EXPENSE REIMBURSE ▲	\$500	\$500	\$500	15
16	\$9,604	\$8,798	\$14,000	691 ELECTRICITY	\$15,000	\$15,000	\$15,000	16
17	\$488	\$1,658	\$2,000	710 VEHICLES	\$2,800	\$2,800	\$2,800	17
18	\$73	\$721	\$2,400	720 BUILDINGS & GROUNDS	\$2,400	\$2,400	\$2,400	18
19	\$3,467	\$2,560	\$4,200	730 EQUIPMENT & CLOTHING	\$4,800	\$4,800	\$4,800	19
20	\$0	\$0	\$300	740 CELL	\$300	\$300	\$300	20
21	\$0	\$0	\$3,600	731 EQUIPMENT REPLACEMENT	\$4,000	\$4,000	\$4,000	21
22	\$70,685	\$55,827	\$105,800	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$136,700	\$136,700	\$136,700	22
23	\$0	\$49,214	\$5,000	873 EQUIPMENT ▲	\$5,000	\$5,000	\$5,000	23
24	\$0	\$0	\$0	853 TOOLS	\$0	\$0	\$0	24
25	\$0	\$7,928	\$400,000	803 SEWER SYSTEM	\$525,000	\$525,000	\$525,000	25
				<b>Capital Outlay</b>				
26	\$0	\$57,142	\$405,000	<b>TOTAL CAPITAL OUTLAY</b>	\$530,000	\$530,000	\$530,000	26
27	\$0	\$0	\$99,600	950 General Operating Contingency	\$38,000	\$38,000	\$38,000	27
28	\$106,288	\$155,315	\$674,550	<b>TOTAL EXPENDITURES (210.060)</b>	\$772,600	\$772,600	\$772,600	28





	ACTUAL		BUDGETED	EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	AMOUNT 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2	\$142,511	\$153,286	\$278,565	ADMINISTRATION	\$309,600	\$309,600	\$309,600	2
3								3
4	\$106,288	\$155,315	\$674,550	OPERATIONS	\$772,600	\$772,600	\$772,600	4
5								5
6								6
7				<b>TRANSFERS</b>				7
8	-\$10,000	\$0	\$0	905 TO BLDG & EQUIPMENT	\$0	\$0	\$0	8
9	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS	\$0	\$0	\$0	9
10	\$0	\$0	\$0	485 TO STREET	\$0	\$0	\$0	10
11	-\$140,000	\$0	\$0	911 TO WATER FUND	\$0	\$0	\$0	11
12	-\$150,000	\$0	\$0	<b>TOTAL TRANSFERS</b>	\$0	\$0	\$0	12
13								13
14		\$0		CONTINGENCY				14
15								15
16				<b>RESOURCES</b>				16
17		\$180,000	\$981,300	SEWER	\$1,180,800	\$1,180,800	\$1,180,800	17
18								18
19								19
20	\$749,850	\$750,759	\$981,300	<b>TOTAL RESOURCES</b>	\$1,180,800	\$1,180,800	\$1,180,800	20
21								21
22	\$398,799	\$488,601	\$953,115	<b>TOTAL EXPENDITURES</b>	\$1,082,200	\$1,082,200	\$1,082,200	22
23	\$351,051	\$262,158	\$28,185	<b>975 UNAPPROPRIATED ENDING BAL.</b>	\$98,600	\$98,600	\$98,600	23
24	\$749,850	\$750,759	\$981,300	<b>TOTAL REQUIREMENTS</b>	\$1,180,800	\$1,180,800	\$1,180,800	24

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Streets & Drainage Fund (300-000)



				<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget Year: 2021-2022</b>			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$285,383	\$218,237	\$190,000	411 BEGINNING CASH BALANCE	\$209,500	\$209,500	\$209,500	1
2	\$9,030	\$5,650	\$3,500	414 INTEREST	\$3,200	\$3,200	\$3,200	2
3								3
				<b>OTHER RESOURCES</b>				
4	\$122,936	\$120,051	\$100,000	424 STATE HWY ALLOCATION	\$100,000	\$100,000	\$100,000	4
5	\$58,011	\$56,237	\$55,000	433 PACIFICORP FRANCHISE FEE	\$55,000	\$55,000	\$55,000	5
6	\$0	\$0	\$200	456 MISCELLANEOUS	\$150	\$150	\$150	6
7								7
				<b>TRANSFER</b>				
8	-\$1,800	-\$1,800	-\$1,800	901 TO BIKEWAY	(\$1,800)	(\$1,800)	(\$1,800)	8
9								9
10	\$473,560	\$398,375	\$346,900	<b>TOTAL RESOURCES - NO TAXES</b>	\$366,050	\$366,050	\$366,050	10
				TAX NECESSARY TO BALANCE				
				TAXES COLLECTED/YR LEVIED				
11	\$473,560	\$398,375	\$346,900	<b>TOTAL REQUIREMENTS</b>	\$366,050	\$366,050	\$366,050	11

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**  
Street Fund: Streets & Drainage (300-000)



	Historical Data			EXPENDITURE DESCRIPTION	Budget Year: 2021-2022			
	2018-2019	2019-2020	Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>Personnel Services</b>				
1	\$66,139	\$70,501	\$83,000	510 SALARIES	\$88,800	\$88,800	\$88,800	1
2	\$41,772	\$45,276	\$60,350	540 BENEFITS	\$62,200	\$62,200	\$62,200	2
3	\$107,911	\$115,777	\$143,350	<b>TOTAL PERSONNEL SERVICES</b>	\$151,000	\$151,000	\$151,000	3
				<b>Materials &amp; Services</b>				
4	\$4,455	\$0	\$500	635 ENGINEER	\$500	\$500	\$500	4
5	\$2,730	\$2,730	\$3,600	642 STREET SWEEPING & GRADING	\$12,500	\$12,500	\$12,500	5
6	\$4,907	\$2,304	\$6,000	649 MISC. SERVICE CONTRACTS ▲	\$5,000	\$5,000	\$5,000	6
7	\$475	\$1,240	\$6,000	654 SHOP EXPENSES	\$3,500	\$3,500	\$3,500	7
8	\$6,482	\$5,723	\$6,000	655 GRAVEL/ASPHALT	\$7,000	\$7,000	\$7,000	8
9	\$0	\$0	\$5,000	658 STRIPING & PAINTING	\$5,000	\$5,000	\$5,000	9
10	\$3,220	\$2,649	\$0	659 MISC. OPERATING EXPENSES ▲ [Moved to 654]	\$0	\$0	\$0	10
11	\$0	\$0	\$4,000	661 PETROLEUM PRODUCTS	\$4,500	\$4,500	\$4,500	11
12	\$0	\$0	\$1,000	669 MISC. EXPENSE REIMBURSE ▲	\$1,000	\$1,000	\$1,000	12
13	\$204	\$61	\$500	676 EDUCATION	\$500	\$500	\$500	13
14	\$26,911	\$27,615	\$35,000	691 ELECTRICITY (Mill Race)	\$35,000	\$35,000	\$35,000	14
15	\$421	\$1,658	\$2,500	710 VEHICLES	\$3,200	\$3,200	\$3,200	15
16	\$2,011	\$2,541	\$4,200	730 EQUIPMENT & CLOTHING	\$4,800	\$4,800	\$4,800	16
17	\$0	\$0	\$300	740 CELL	\$300	\$300	\$300	17
18	\$0	\$0	\$2,000	731 EQUIPMENT REPLACEMENT	\$2,000	\$2,000	\$2,000	18
19	\$51,816	\$46,521	\$76,600	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$84,800	\$84,800	\$84,800	19
				<b>Capital Outlay</b>				
20	\$0	\$7,500	\$3,500	848 EQUIPMENT [2019: SIGNS & PICKUP]	\$2,500	\$2,500	\$2,500	20
21	\$0	\$0	\$40,000	875 [2011: MILL RACE PUMPS]	\$40,000	\$40,000	\$40,000	21
				<b>Systems</b>				
22	\$93,096	\$4,292	\$50,000	804 STREETS	\$65,000	\$65,000	\$65,000	22
23	\$2,500	\$0	\$10,000	807 SIDEWALKS & PATHS	\$5,000	\$5,000	\$5,000	23
24	\$95,596	\$11,792	\$103,500	<b>TOTAL CAPITAL OUTLAY</b>	\$112,500	\$112,500	\$112,500	24
				<b>Transfers</b>				
25	-\$1,800	\$1,800	\$1,800	901 TO BIKEWAY/FOOTPATH FUND	\$1,800	\$1,800	\$1,800	25
26	\$255,323	\$1,800	\$325,250	<b>TOTAL EXPENDITURES</b>	\$350,100	\$350,100	\$350,100	26
27			\$21,650	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$15,950	\$15,950	\$15,950	27
28	\$255,323	\$174,090	\$346,900	<b>TOTAL REQUIREMENTS</b>	\$366,050	\$366,050	\$366,050	28

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Debt Service Fund (400-000)



				<b>DESCRIPTION RESOURCES AND REQUIREMENTS</b>	<b>Budget Year: 2021-2022</b>			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$0	\$0	\$0	BEGINNING CASH BALANCE	\$0	\$0	\$0	1
2	\$0	\$0	\$0	PRIOR TAXES	\$0	\$0	\$0	2
3	\$0	\$0	\$0	INTEREST	\$0	\$0	\$0	3
4				TRANSFERS				4
5	\$0	\$0	\$0	<b>Total Resource Except Taxes to be Levied</b>	\$0	\$0	\$0	5
6			\$0	TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	6
7	\$0	\$0		TAXES COLLECTED IN YEAR LEVIED				7
8	\$0	\$0	\$0	<b>TOTAL RESOURCES</b>	\$0	\$0	\$0	8
9				<b>REQUIREMENTS</b>				9
10	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	10
11	\$0	\$0	\$0	<b>TOTAL PRINCIPAL</b>	\$0	\$0	\$0	11
12				<b>BOND INTEREST PAYMENTS</b>				12
13	\$0	\$0	\$0	1979 G.O. BONDS	\$0	\$0	\$0	13
14	\$0	\$0	\$0	<b>TOTAL INTEREST</b>	\$0	\$0	\$0	14
15								15
16	\$0	\$0	\$0	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	16
17	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0	\$0	17
18	\$0	\$0	\$0	<b>UNAPPROPRIATED ENDING FUND BALANACE</b>	\$0	\$0	\$0	18
19	\$0	\$0	\$0	<b>TOTAL REQUIREMENTS</b>	\$0	\$0	\$0	19

**BONDED DEBT  
Resources & Requirements**



General Obligation Bonds

**WATER BOND FUND  
(450-000)**

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2020 2022			
	Actual 2018-2019	Actual 2019-2020	Adopted 2020-2021		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>Resources</b>				
1	\$131,772	\$51,045	\$40,000	411 BEGINNING CASH BALANCE	\$149,750	\$149,750	\$149,750	1
2	\$3,054	\$1,778	\$0	413 PRIOR TAXES	\$350	\$350	\$350	2
3	\$2,332	\$2,984	\$200	414 INTEREST	\$2,400	\$2,400	\$2,400	3
4								4
5	\$137,158	\$55,807	\$40,200	<b>Total Resources Except Taxes to be Levied</b>	\$152,500	\$152,500	\$152,500	5
6	\$50,590	\$51,836	\$34,502	TAXES NECESSARY TO BALANCE	\$0	\$0	\$0	6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$187,748	\$107,643	\$74,702	<b>TOTAL RESOURCES</b>	\$152,500	\$152,500	\$152,500	8
				<b>Requirements</b>				
				<b>BOND PRINCIPLE PAYMENT</b>				
9				898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01				9
10				898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01				10
11	\$17,741	\$17,741	\$18,451	898.005 2016 G.O. REFUNDING				11
12				Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$18,451	\$18,451	\$18,451	12
13	\$17,741	\$17,741	\$18,451	<b>TOTAL PRINCIPAL</b>	\$18,451	\$18,451	\$18,451	13
14								14
				<b>BOND INTEREST PAYMENT</b>				
15				898.001 1998 BWIP G.O. BOND #1 TO PAY 12/01				15
16				898.002 1998 BWIP G.O. BOND #2 TO PAY 12/01				16
17	\$29,420	\$28,887	\$28,351	898.005 2016 G.O. REFUNDING				17
18				Refunded: 09.14.2016; Payments: 08.01 & 02.01	\$27,797	\$27,797	\$27,797	18
19	\$29,420	\$28,887	\$28,351	<b>TOTAL INTEREST</b>	\$27,797	\$27,797	\$27,797	19
20								20
				<b>UNAPPROPRIATED BALANCE FOR NEXT YEAR</b>				
21								21
22	\$47,161	\$46,628	\$46,802	<b>TOTAL APPROPRIATED</b>	\$46,248	\$46,248	\$46,248	22
23			\$27,500	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$106,252	\$106,252	\$106,252	23
24	\$47,161	\$46,628	\$74,302	<b>TOTAL REQUIREMENTS</b>	\$152,500	\$152,500	\$152,500	24

**BONDED DEBT  
Resources & Requirements**



General Obligation Bonds

**SEWER BOND FUND  
(460-000)**

	Historical Data			DESCRIPTION OF RESOURCES & REQUIREMENTS	Budget Year: 2021-2022			
	Actual 2018-2019	Actual 2019-2020	Adopted 2020-2021		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
				<b>Resources</b>				
1	\$469,669	\$448,580	\$150,000	411 BEGINNING CASH BALANCE	\$42,790	\$42,790	\$42,790	1
2	\$128,640	\$80,612	\$131,590	412 CURRENT TAXES	\$131,590	\$131,590	\$131,590	2
3	\$7,765	\$2,808	\$0	413 PRIOR TAXES	\$1,200	\$1,200	\$1,200	3
4	\$16,555	\$10,142	\$2,500	414 INTEREST	\$1,000	\$1,000	\$1,000	4
6	\$133,211	\$134,441	\$125,000	469 DEBT SERVICE FEES (Collected Monthly)	\$125,000	\$125,000	\$125,000	6
7	\$755,840	\$676,583	\$409,090	<b>Total Resources Except Taxes to be Levied</b>	\$301,580	\$301,580	\$301,580	7
8			\$39,850	TAXES NECESSARY TO BALANCE	\$131,590	\$131,590	\$131,590	8
9				TAXES COLLECTED IN YEAR LEVIED				9
10	\$755,840	\$676,583	\$409,090	<b>TOTAL RESOURCES</b>	\$301,580	\$301,580	\$301,580	10
				<b>Requirements</b>				
				<b>Bond Principal Payments</b>				
11				898.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)				11
12				898.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)				12
13	\$107,259	\$107,259	\$111,549	898.005 2016 G.O. REFUNDING				13
14				<b>Refunded: 09.14.2016; Payments: 08.01 &amp; 02.01</b>	\$111,549	\$111,549	\$111,549	14
15	\$10,913	\$10,624	\$11,477	898.003 CDBG LOAN (\$300,000) (08-09)[*20 Refi]	\$4,413	\$4,413	\$4,413	15
16				Issue Date: 02.2021 Payment Date: 12.2021				16
17	\$118,172	\$117,883	\$123,026	<b>TOTAL PRINCIPAL</b>	\$115,962	\$115,962	\$115,962	17
				<b>Bond Interest Payments</b>				
18				895.001 USDA RUS LOAN #1 (\$3,017,000) (08-09)				18
19				895.002 USDA RUS LOAN #2 (\$3,200,000) (08-09)				19
20	\$177,899	\$174,682	\$171,399	898.005 2016 G.O. REFUNDING				20
21				<b>Refunded: 09.14.2016; Payments: 08.01 &amp; 02.01</b>	\$168,053	\$168,053	\$168,053	21
22	\$11,189	\$11,478	\$10,625	895.003 CDBG LOAN (\$300,000) (08-09)[*20 Refi]	\$15,677	\$15,677	\$15,677	22
23				Issue Date: 02.2021 Payment Date: 12.2021				23
24	\$189,088	\$186,160	\$182,024	<b>TOTAL INTEREST</b>	\$183,730	\$183,730	\$183,730	24
25	\$307,260	\$304,043	\$305,050	<b>TOTAL ANNUAL PAYMENT</b>	\$299,692	\$299,692	\$299,692	25
26	\$307,260	\$304,043	\$305,050	<b>TOTAL APPROPRIATED</b>	\$299,962	\$299,962	\$299,962	26
27			\$12,300	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$1,618	\$1,618	\$1,618	27
28	\$307,260	\$304,043	\$317,350	<b>TOTAL REQUIREMENTS</b>	\$301,580	\$301,580	\$301,580	28

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Buildings & Equipment Fund (500-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>Resources</b>				
1	\$368,821	\$389,446	\$190,200	411 BEGINNING CASH BALANCE	\$217,000	\$217,000	\$217,000	1
2	\$10,625	\$8,315	\$2,200	414 INTEREST	\$2,000	\$2,000	\$2,000	2
				<b>TRANSFERS FROM/TO OTHER FUNDS</b>				
3	\$0		\$0	465 TO WATER [20   465]	-\$40,000	-\$40,000	-\$40,000	3
4	\$0		\$0	482 FROM WATER FUND	\$0	\$0	\$0	4
5	\$10,000		\$0	481 FROM SEWER FUND	\$0	\$0	\$0	5
6	\$0		\$0	480 FROM GENERAL FUND	\$0	\$0	\$0	6
7	\$0	\$180,000	\$0	920 TO SEWER FUND	\$0	\$0	\$0	7
8	\$389,446	\$217,761	\$192,400	<b>Total Resources Except Taxes to be Levied</b>	\$179,000	\$179,000	\$179,000	8
9								9
10								10
11	\$389,446	\$217,761	\$192,400	<b>TOTAL RESOURCES</b>	\$179,000	\$179,000	\$179,000	11
				<b>REQUIREMENTS</b>				
				<b>Capital Outlay</b>				
12	\$0	\$0	\$105,000	848.001 VEHICLE ACQUISITION-VACTOR GRADER	\$125,000	\$125,000	\$125,000	12
13	\$0	\$0	\$105,000	<b>TOTAL CAPITAL OUTLAY</b>	\$125,000	\$125,000	\$125,000	13
14	\$0	\$0	\$0	848 VEHICLE REPLACEMENT	\$0	\$0	\$0	14
15			\$105,000	<b>TOTAL APPROPRIATED</b>	\$125,000	\$125,000	\$125,000	15
16			\$87,400	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$54,000	\$54,000	\$54,000	16
17	\$389,446	\$217,761	\$192,400	<b>TOTAL REQUIREMENTS (500.000)</b>	\$179,000	\$179,000	\$179,000	17

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Water System Reserve Fund (550-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$141,935	\$164,493	\$79,000	411 BEGINNING CASH BALANCE	\$129,700	\$129,700	\$129,700	1
2								2
3	\$1,231	\$3,338	\$800	414 INTEREST	\$1,000	\$1,000	\$1,000	3
4	\$21,327	\$21,942	\$21,000	470 WATER C.I. FEES (Monthly Fee) [NEW '19]	\$22,000	\$22,000	\$22,000	4
5	\$0	\$0	\$0	482 TRANSFERS WATER FUND (IN) [NEW]	\$0	\$0	\$0	5
6	\$0	\$0	\$0	483 TRANSFERS WATER FUND (OUT)				6
7	\$164,493	\$189,773	\$100,800	<b>Total Resources Except Taxes to be Levied</b>	\$152,700	\$152,700	\$152,700	7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$164,493	\$189,773	\$100,800	<b>TOTAL RESOURCES</b>	\$152,700	\$152,700	\$152,700	9
				<b>REQUIREMENTS</b>				
10		\$85,231		805 WATER SYSTEM UPGRADE [NEW 2019]	\$50,000	\$50,000	\$50,000	10
				<b>RESERVE FUNDS</b>				
11	\$0	\$0	\$0	802 FUTURE SYSTEMS (Water C.I. Fee)	\$0	\$0	\$0	11
12	\$164,493	\$85,232	\$0	<b>TOTAL APPROPRIATED</b>	\$50,000	\$50,000	\$50,000	12
13	\$0	\$0	\$100,800	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$102,700	\$102,700	\$102,700	13



**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Housing Rehabilitation Fund (600-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$206,496	\$212,771	\$212,771	411 BEGINNING CASH BALANCE	\$217,300	\$217,300	\$217,300	1
2	\$6,275	\$4,605	\$2,500	414 INTEREST	\$2,200	\$2,200	\$2,200	2
3				<b>TRANSFERS FROM OTHER FUNDS</b>				3
4								4
5								5
6	\$212,771	\$217,376	\$215,271	<b>Total Resources Except Taxes to be Levied</b>	\$219,500	\$219,500	\$219,500	6
				TAXES NECESSARY TO BALANCE				
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$212,771	\$217,376	\$215,271	<b>TOTAL RESOURCES</b>	\$219,500	\$219,500	\$219,500	8
				<b>TRANSFER</b>				
9	\$0	\$0	\$0	905 TO BUILDING & EQUIPMENT	\$0	\$0	\$0	9
10	\$0	\$0	\$0	908 TO COMMUNITY PROJECTS FUND	\$0	\$0	\$0	10
11	\$0	\$0	\$0	909 TO STREET FUND	\$0	\$0	\$0	11
12	\$212,771	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0	\$0	12
13			\$215,271	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$219,500	\$219,500	\$219,500	13
14	\$212,771	\$217,376	\$215,271	<b>TOTAL REQUIREMENTS (600.000)</b>	\$219,500	\$219,500	\$219,500	14

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Water SDC Reserve Fund (700-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$64,316	\$79,381	\$34,300	411 BEGINNING CASH BALANCE	\$54,985	\$54,985	\$54,985	1
2	\$1,251	\$1,558	\$300	414 INTEREST	\$650	\$650	\$650	2
3	\$13,814	\$19,046	\$10,000	455 SYSTEMS DEVELOPMENT CHARGES	\$20,000	\$20,000	\$20,000	3
4	\$79,381	\$99,985	\$44,600	<b>Total Resources Except Taxes to be Levied</b>	\$75,635	\$75,635	\$75,635	4
5				TAXES COLLECTED IN YEAR LEVIED				5
6	\$79,381	\$99,985	\$44,600	<b>TOTAL RESOURCES</b>	\$75,635	\$75,635	\$75,635	6
				<b>REQUIREMENTS</b>				
				<b>CAPITAL OUTLAY</b>				
7	\$0	\$45,000	\$0	802 WATER SYSTEM UPGRADES	\$25,000	\$25,000	\$25,000	7
8	\$0	\$45,000	\$0	<b>TOTAL CAPITAL OUTLAY</b>	\$25,000	\$25,000	\$25,000	8
				<b>TRANSFERS</b>				
9	\$0							9
10	\$0	\$45,000	\$0	<b>TOTAL APPROPRIATED</b>	\$25,000	\$25,000	\$25,000	10
11	\$79,381	\$9,985	\$44,600	<b>975 UNAPPROPRIATED ENDING FUND BAL</b>	\$50,635	\$50,635	\$50,635	11
12	\$79,381	\$54,985	\$44,600	<b>TOTAL REQUIREMENTS</b>	\$75,635	\$75,635	\$75,635	12

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Sewer SDC Reserve Fund (720-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$355,910	\$386,175	\$386,175	411 BEGINNING CASH BALANCE	\$441,250	\$441,250	\$441,250	1
2	\$9,109	\$8,121	\$4,500	414 INTEREST	\$4,500	\$4,500	\$4,500	2
3	\$21,156	\$46,956	\$25,000	455 SYSTEMS DEVELOPMENT CHARGES	\$55,000	\$55,000	\$55,000	3
4								4
				<b>TRANSFERS</b>				
5								5
6	\$386,175	\$441,252	\$415,675	<b>Total Resources Except Taxes to be Levied</b>	\$500,750	\$500,750	\$500,750	6
				TAXES NECESSARY TO BALANCE				
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$386,175	\$441,252		<b>TOTAL RESOURCES</b>	\$500,750	\$500,750	\$500,750	8
				<b>RESERVE</b>				
9	\$0	\$0	\$180,000	500 EMERGENCY PROJECT [New]	\$200,000	\$200,000	\$200,000	9
10								10
				<b>TRANSFER</b>				
11	\$0	\$0	\$0	TO SEWER CONSTRUCTION	\$0	\$0	\$0	11
12	\$386,175	\$0	\$180,000	<b>TOTAL APPROPRIATED</b>	\$200,000	\$200,000	\$200,000	12
13			\$235,675	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$300,750	\$300,750	\$300,750	13
14	\$386,175	\$441,252	\$415,675	<b>TOTAL REQUIREMENTS (720.000)</b>	\$500,750	\$500,750	\$500,750	14

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Stormwater SDC Fund (730-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$82,608	\$94,505	\$94,505	411 BEGINNING CASH BALANCE	\$114,345	\$114,345	\$114,345	1
2	\$1,860	\$1,931	\$800	414 INTEREST	\$1,500	\$1,500	\$1,500	2
3	\$10,037	\$17,909	\$9,200	455 STORMWATER SDC's	\$10,000	\$10,000	\$10,000	3
4								4
				<b>TRANSFERS</b>				
5								5
6	\$94,505	\$114,345	\$104,505	<b>Total Resources Except Taxes to be Levied</b>	\$125,845	\$125,845	\$125,845	6
7				TAXES COLLECTED IN YEAR LEVIED				7
8	\$94,505	\$114,345	\$104,505	<b>TOTAL RESOURCES</b>	\$125,845	\$125,845	\$125,845	8
9								9
				<b>REQUIREMENTS</b>				
				<b>MATERIAL &amp; SERVICES</b>				
10								10
				<b>CAPITAL OUTLAY</b>				
11				CREATE 802 EXP Account [*21]	\$25,000	\$25,000	\$25,000	11
				<b>TRANSFER</b>				
12								12
13	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$25,000	\$25,000	\$25,000	13
14			\$104,505	<b>975 UNAPPROPRIATED ENDING FUND BAL.</b>	\$100,845	\$100,845	\$100,845	14
15	\$94,505	\$114,345	\$104,505	<b>TOTAL REQUIREMENTS (730.000)</b>	\$125,845	\$125,845	\$125,845	15

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Bikeway/Footpath Fund (750-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$46,256	\$50,540	\$50,540	411 BEGINNING CASH BALANCE	\$54,600	\$54,600	\$54,600	1
2	\$1,242	\$1,059	\$650	414 INTEREST	\$850	\$850	\$850	2
3	\$1,242	\$1,210	\$0	456 MISCELLANEOUS/DONATIONS	\$0	\$0	\$0	3
4				<b>TRANSFERS</b>				4
5	\$1,800	\$1,800	\$1,800	485 FROM STREET FUND	\$1,800	\$1,800	\$1,800	5
6								6
7	\$50,540	\$54,609	\$52,990	<b>Total Resources Except Taxes to be Levied</b>	\$57,250	\$57,250	\$57,250	7
8				TAXES COLLECTED IN YEAR LEVIED				8
9	\$50,540	\$54,609	\$52,990	<b>TOTAL RESOURCES</b>				9
10				<b>REQUIREMENTS</b>				10
				<b>CAPITAL OUTLAY</b>				
11	\$0	\$0	\$0	SIDEWALKS/PATHS	\$0	\$0	\$0	11
12			0	<b>TOTAL EXPENDITURES</b>	\$0	\$0	\$0	12
13			\$52,990	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$57,250	\$57,250	\$57,250	13
14	\$50,540	\$54,609	\$52,990	<b>TOTAL REQUIREMENTS</b>	\$57,250	\$57,250	\$57,250	14

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Library Trust Fund (800-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$7,151	\$7,337	\$7,337	411 BEGINNING CASH BALANCE	\$7,495	\$7,495	\$7,495	1
2	\$186	\$160	\$75	414 INTEREST	\$120	\$120	\$120	2
3	\$0	\$0	\$0	TRANSFERS FROM GENERAL FUND	\$0	\$0	\$0	3
4	\$0	\$0	\$0	416 STATE LIBRARY GRANT	\$0	\$0	\$0	4
5	\$0	\$0	\$0	417 DONATIONS	\$0	\$0	\$0	5
6	\$0	\$0	\$0	418 MISCELLANEOUS/GRANTS	\$0	\$0	\$0	6
7	\$7,337	\$7,497	\$7,412	<b>Total Resources Except Taxes to be Levied</b>	\$7,615	\$7,615	\$7,615	7
8	\$7,337	\$7,497	\$7,412	<b>TOTAL RESOURCES</b>	\$7,615	\$7,615	\$7,615	8
9								9
				<b>REQUIREMENTS</b>				
				<b>MATERIALS &amp; SERVICES</b>				
10	\$0	\$0	\$0	GRANTS, EARMARKS OR OTHER	\$0	\$0	\$0	10
11								11
				<b>TRANSFER</b>				
12								12
13	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0	\$0	13
14			\$7,412	<b>975 UNAPPROPRIATED ENDING FUND BAL</b>	\$7,615	\$7,615	\$7,615	14
15	\$7,337	\$7,497	\$7,412	<b>TOTAL REQUIREMENTS (800.000)</b>	\$7,615	\$7,615	\$7,615	15

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Cemetery Trust Fund (850-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$8,226	\$8,226	\$8,226	411 BEGINNING CASH BALANCE	\$8,226	\$8,226	\$8,226	1
2	\$0	\$0	\$600	451 LOT SALES	\$0	\$0	\$0	2
3	\$0	\$0	\$0	414 INTEREST	\$0	\$0	\$0	3
4	\$0	\$0	\$0	458 DONATIONS	\$0	\$0	\$0	4
5	\$0	\$0	\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	5
6	\$0	\$8,226	\$8,826	<b>Total Resources Except Taxes to be Levied</b>	\$8,226	\$8,226	\$8,226	6
7								7
8	\$8,226	\$8,226	\$8,826	<b>TOTAL RESOURCES</b>	\$8,226	\$8,226	\$8,226	8
9								9
				<b>REQUIREMENTS</b>				
				<b>CAPITAL OUTLAY</b>				
10								10
			\$0	<b>TRANSFERS (Out)</b>	\$0	\$0	\$0	
11								11
12	\$0	\$0	\$0	<b>TOTAL APPROPRIATED</b>	\$0	\$0	\$0	12
13			\$8,826	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$8,226	\$8,226	\$8,226	13
14	\$8,226	\$8,226	\$8,826	<b>TOTAL REQUIREMENTS (850.000)</b>	\$8,226	\$8,226	\$8,226	14

FORM  
LB-10

**SPECIAL FUND**  
**RESOURCES AND REQUIREMENTS**  
Transient Room Tax (875-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$3,416	\$2,095	\$2,095	411 BEGINNING CASH BALANCE	\$500	\$500	\$500	1
2	\$1,534	\$2,497	\$1,000	415 TRANSIENT ROOM TAX	\$500	\$500	\$500	2
3	\$186	\$63	\$25	414 INTEREST	\$0	\$0	\$0	3
4	\$0		\$0	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$0	4
5	\$5,136	\$4,655	\$3,120	<b>Total Resources Except Taxes to be Levied</b>	\$1,000	\$1,000	\$1,000	5
6	\$5,136	\$4,655	\$3,120	<b>TOTAL RESOURCES</b>	\$1,000	\$1,000	\$1,000	6
7								7
				<b>REQUIREMENTS</b>				
8	\$3,041	\$2,835	\$2,250	650 DISBURSEMENT [New 2017]				8
9				<b>TRANSFER</b>				9
10	\$3,041	\$2,835	\$2,250	<b>TOTAL APPROPRIATED</b>	\$1,000	\$1,000	\$1,000	10
11			\$870	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$0	\$0	\$0	11
12	\$3,041	\$2,835	\$3,120	<b>TOTAL REQUIREMENTS</b>	\$1,000	\$1,000	\$1,000	12



**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Sewer Improvements Construction Fund (905-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1				411 BEGINNING CASH BALANCE				1
2				414 INTEREST				2
3				<b>Total Resources Except Taxes to be Levied</b>				3
4				<b>TOTAL RESOURCES</b>				4
				<b>REQUIREMENTS</b>				
				<b>MATERIAL &amp; SERVICES</b>				
5				<i>Transfers</i>				5
6				480 TO GENERAL FUND				6
7				905 TO BUILDINGS & EQUIPMENT				7
				<b>CAPITAL OUTLAY</b>				
8				803 CONSTRUCTION				8
9				LAND ACQUISITION				9
10				<b>TOTAL APPROPRIATED</b>				10
11				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				11
12				<b>TOTAL REQUIREMENTS</b>				12

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Land Acquisition Fund (911-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>RESOURCES</b>				
1	\$9,985	\$9,985	\$9,985	411 BEGINNING CASH BALANCE	\$9,985	\$9,985	\$9,985	1
2		\$0	\$0	413 PRIOR TAXES	\$0	\$0	\$0	2
3	\$0	\$0	\$10	414 INTEREST	\$0	\$0	\$0	3
4								4
5								5
6	\$9,985	\$9,985	\$9,995	<b>Total Resources Except Taxes to be Levied</b>	\$9,985	\$9,985	\$9,985	6
7								7
8	\$9,985	\$9,985	\$9,995	<b>TOTAL RESOURCES</b>	\$9,985	\$9,985	\$9,985	8
9								9
				<b>REQUIREMENTS</b>				
				<b>MATERIAL &amp; SERVICES</b>				
10	\$0	\$0		APPRAISAL FEES & CLOSING COSTS	\$0	\$0	\$0	10
11								11
				<b>CAPITAL OUTLAY</b>				
12	\$0	\$0	\$9,995	882 LAND ACQUISITION ▲	\$9,985	\$9,985	\$9,985	12
				<b>TRANSFER</b>				
13								13
14	\$0	\$0	\$9,995	<b>TOTAL APPROPRIATED</b>	\$9,985	\$9,985	\$9,985	14
15			\$0	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$0	\$0	\$0	15
16	\$9,985	\$9,985	\$9,995	<b>TOTAL REQUIREMENTS (911.000)</b>	\$9,985	\$9,985	\$9,985	16

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**  
Community Projects Fund (916-000)



	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget Year: 2021-2022			
	Actual		Adopted Budget This Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	2018-2019	2019-2020						
				<b>Resources</b>				
1	\$191,424	\$162,975	\$134,975	411 BEGINNING CASH BALANCE	\$142,100	\$142,100	\$142,100	1
2	\$6,764	\$3,946	\$2,400	414 INTEREST				2
3								3
				<b>TRANSFERS FROM OTHER FUNDS</b>				
4	\$0	\$0	\$0	482 FROM WATER FUND	\$0	\$0	\$0	4
5	\$0	\$0	\$0	481 FROM SEWER	\$0	\$0	\$0	5
6	\$0	\$0	\$0	480 FROM GENERAL FUND	\$0	\$0	\$0	6
7	\$198,188	\$166,921	\$137,375	<b>Total Resources Except Taxes to be Levied</b>	\$142,100	\$142,100	\$142,100	7
8								8
9								9
10	\$198,188	\$166,921	\$137,375	<b>TOTAL RESOURCES</b>	\$142,100	\$142,100	\$142,100	10
11								11
				<b>REQUIREMENTS</b>				
				<b>Materials &amp; Services</b>				
12								12
13	\$27,528	\$8,225	\$20,000	639 MISC. BEAUTIFICATION ▲	\$20,000	\$20,000	\$20,000	13
14	\$27,258	\$8,225	\$20,000	<b>TOTAL MATERIALS &amp; SERVICES</b>	\$20,000	\$20,000	\$20,000	14
				<b>Capital Outlay</b>				
15	\$4,750	\$12,023	\$35,000	812 BUILDING REPAIR - CITY HALL	\$40,000	\$40,000	\$40,000	15
16	\$125	\$1,650	\$8,500	806.002 TREE CITY USA SUPPORT	\$8,500	\$8,500	\$8,500	16
17	\$2,810	\$2,910	\$5,000	679 I.G. REQUESTS & CONTRIBUTIONS	\$6,500	\$6,500	\$6,500	17
18	\$7,685	\$16,583	\$48,500	<b>TOTAL CAPITAL OUTLAY</b>	\$55,000	\$55,000	\$55,000	18
19	\$35,213	\$41,392	\$68,500	<b>TOTAL APPROPRIATED</b>	\$75,000	\$75,000	\$75,000	19
20			\$68,875	<b>975 UNAPPROPRIATED ENDING FUND BALANCE</b>	\$67,100	\$67,100	\$67,100	20
21	\$198,188	\$166,921	\$137,375	<b>TOTAL REQUIREMENTS (916.000)</b>	\$142,100	\$142,100	\$142,100	21